



## 2008 California Volunteer Manual

### Form 540

#### Line 48

##### Tax Due

Is the amount on line 44 less than the amount on line 35?

**NO:** Go to line 62.

**YES:** Your client owes more than the payments and credits. Subtract line 44 from line 35 and enter the result on line 62.

Advise your client that FTB assesses penalties for not paying enough tax during the year.

FTB assesses the penalty if the tax due on line 50 is \$200 or more, and the state tax withholding amount on line 38 is less than 90 percent of the amount of the total tax on line 37.

If your clients owe a penalty, let Franchise Tax Board compute the penalty and send a bill.

#### Line 49

##### Use Tax

Please refer to page 24 in the *General Information Section* for information regarding use tax.

## CONTRIBUTIONS

Your client may make contributions to any of the listed funds on line 50 through line 60.

For a list of these funds and a description of each, see page 150.

The contribution amount reduces your client's refund or, in the event of tax due, will increase the amount your client owes.

For additional information about contributions, refer to the *General Information Section*.

#### Line 61

##### Total Contributions

Add line 52 through line 64. Enter the result on line 64. This is your client's total contribution.

#### Line 62

##### Amount You Owe

Add the amount on line 48, line 49 and line 61, if any. Enter the amount on line 62.

For additional information on Tax Due returns, refer to the *General Information Section*.